

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,

Debtors.<sup>1</sup>

PROMESA

Title III

No. 17 BK 3283-LTS

(Jointly Administered)

**This filing relates to the  
Commonwealth and ERS.**

**REPLY OF THE COMMONWEALTH OF PUERTO RICO AND THE EMPLOYEES  
RETIREMENT SYSTEM OF THE GOVERNMENT OF THE COMMONWEALTH OF  
PUERTO RICO TO RESPONSE FILED BY CLAIMANT AURELIO MORENO SOTO  
[ECF NO. 21799] TO THE FOUR HUNDRED SEVENTY-SIXTH OMNIBUS  
OBJECTION (NON-SUBSTANTIVE) TO DUPLICATE CLAIMS**

To the Honorable United States District Court Judge Laura Taylor Swain:

The Commonwealth of Puerto Rico (the “Commonwealth”) and the Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS,” and together with the Commonwealth, the “Debtors”), by and through the Financial Oversight and Management Board

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<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the “Commonwealth”) (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”, and together with the Commonwealth, COFINA, HTA, ERS, and PREPA, the “Debtors”) (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

for Puerto Rico (the “Oversight Board”), as the sole Title III representative of the Debtors pursuant to Section 315(b) of the *Puerto Rico Oversight, Management, and Economic Stability Act* (“PROMESA”),<sup>2</sup> file this reply (the “Reply”) to the untitled response [ECF No. 21799] (the “Moreno Soto Response”) filed by Aurelio Moreno Soto (“Moreno Soto”) to the *Four Hundred Seventy-Sixth Omnibus Objection (Non-Substantive) of the Commonwealth of Puerto Rico and Employees Retirement System of the Government of the Commonwealth of Puerto Rico to Duplicate Claims* [ECF No. 20791] (the “Four Hundred Seventy-Sixth Omnibus Objection”). In support of this Reply, the Debtors respectfully represent as follows:

1. On June 28, 2018, Moreno Soto filed a proof of claim against the Commonwealth, which was logged by Kroll Restructuring Associates as Proof of Claim No. 67535 (the “Moreno Soto Claim”). The Moreno Soto Claim asserts \$48,000 against the Department of Education, an agency of the Commonwealth, for allegedly accrued, but unpaid, wages purportedly owed to Moreno Soto because he had earned a master’s degree. Moreno Soto Claim at 2-3.

2. Moreno Soto filed an amended proof of claim against the Commonwealth on June 28, 2018, which was logged by Kroll as Proof of Claim No. 61451 (the “Remaining Moreno Soto Claim”). The Remaining Moreno Soto Claim asserts \$9,500 against the Department of Education, an agency of the Commonwealth, for allegedly accrued, but unpaid, wages arising from the increase in the minimum wage passed by Governor Calderón in 2002. Remaining Moreno Soto Claim at 2-3.

3. On November 11, 2020, the Debtors filed the *Fifth Notice of Transfer of Claims to Administrative Claims Reconciliation* [ECF No. 15086] transferring the Remaining Moreno Soto Claim, Claim No. 61451, into administrative claims reconciliation (“ACR”). After transferring

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<sup>2</sup> PROMESA is codified at 48 U.S.C. §§ 2101–2241.

the Remaining Moreno Soto Claim to ACR, the Commonwealth sent Moreno Soto an information request seeking additional information regarding the liabilities asserted in the claim. In response, Moreno Soto states that he is asserting wages arising from the Teaching Career Act and the minimum wage increase implemented by Governor Calderón. Accordingly, Moreno Soto's requests for payment of wages arising from both the Teaching Career Act and the 2002 "Calderón" wage increase are currently being evaluated by the Commonwealth in connection with the ACR process.

4. On July 1, 2022, the Debtors filed the Four Hundred Seventy-Sixth Omnibus Objection seeking to disallow claims that are substantively duplicative of other proofs of claim filed in the Title III cases, each as listed on Exhibit A thereto. As set forth in the Four Hundred Seventy-Sixth Omnibus Objection, the claims identified in the column titled "Claims to Be Disallowed" (collectively, the "Claims to Be Disallowed"), assert the same liabilities against the Commonwealth and/or ERS as the claims identified in the column titled "Remaining Claims" (each a "Remaining Claim," and collectively, the "Remaining Claims").

5. Any party who disputed the Four Hundred Seventy-Sixth Omnibus Objection was required to file a response by 4:00 p.m. (Atlantic Standard Time) on August 01, 2022, in accordance with the Court-approved notice attached to the Four Hundred Seventy-Sixth Omnibus Objection as Exhibit C thereto, which was served in English and Spanish on the individual creditors subject to the Four Hundred Seventy-Sixth Omnibus Objection, the U.S. Trustee, and the Master Service List (as defined in the *Sixteenth Amended Notice, Case Management and Administrative Procedures* [ECF No. 20190-1]). *See Certificate of Service* [ECF No. 21525].

6. The Moreno Soto Response, a Spanish-language letter, dated July 25, 2022, was filed on August 08, 2022, and docketed as ECF No. 21799 on August 09, 2022. Therein, Moreno

Soto states “both claims ... are different from each other” because the Moreno Soto Claim, Claim No. 67535, asserts allegedly unpaid wages arising from the Teaching Career Act, while the Remaining Moreno Soto Claim, Claim No. 61451, asserts allegedly unpaid wages arising from the “Calderón” wage increase. Moreno Soto Response at 1-2.

7. However, both the Moreno Soto Claim and the Remaining Moreno Soto Claim assert liabilities against the Department of Education, an agency of the Commonwealth, for allegedly accrued, but unpaid, wages, and both asserted liabilities are currently being evaluated by the Commonwealth in connection with the ACR process.

8. Accordingly, the Moreno Soto Claim should be disallowed. Moreno Soto will not be prejudiced by the disallowance of the Moreno Soto Claim, because he will retain the Remaining Moreno Soto Claim asserted against the Commonwealth which includes all assertions from both the Moreno Soto Claim and the Remaining Moreno Soto Claim. The Debtors reserve the right to object to the Remaining Moreno Soto Claim on any other basis whatsoever.

*[Remainder of Page Intentionally Left Blank]*

Dated: April 11, 2023  
San Juan, Puerto Rico

Respectfully submitted,

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